

# Somnath Ghosh & Associates

**Chartered Accountants** 

### Independent Auditor's Limited Review Report

The Board of Directors CPL Industries Limited 14 Taratala Road Kolkata 700 088

- 1. We have reviewed the accompanying Statement of Unaudited Financial Results of CPL Industries Limited ("the Company") for the quarter ended on June 30, 2016 ("the Statement"). This Statement is the responsibility of the Company's Management and has been approved by the Board of Directors. Our responsibility is to issue a report on these financial statements based on our review.
- 2. We conducted our review in accordance with the Standard on Review Engagement (SRE) 2400, Engagements to Review Financial Statements issued by the Institute of Chartered Accountants of India. This Standard requires that we plan and perform the review to obtain moderate assurance as to whether the financial statements are free of material misstatement. A review is limited primarily to inquiries of Company personnel and analytical procedures applied to financial data and thus provide less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.
- 3. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying Statement of Unaudited Financial Results prepared in accordance with applicable accounting standards and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement.

Place: Kolkata

Date: July 22, 2016



For Somnath Ghosh & Associates Chartered Accountants Firm Registration No. 326049E

> Somnath Ghosh Proprietor Membership No. 052127

## STATEMENT OF STANDALONE UNAUDITED RESULTS FOR THE QUARTER ENDED 30.06.2016

Sl.	Particulars		Year Ended		
No.	Tatteutais	30.06.2016	31.03.2016	30.06.2015	31.03.2016
		Unaudited	Unaudited	Unaudited	Audited
1	Income from operations	0	0	0	0
	(a) Net Sales/Income from				
	Operations (Net of excise duty)				
	(b) Other Operating Income				}
	Total Income from Operation (net)				
2	Expenditure				
	a. Cost of materials consumed				
	b. Purchase of stock-in-trade				
	c. Changes in inventories of				
	finished goods, work-in-				
	progress and stock-in-trade				
	d. Employees benefit expense				
	e. Depreciation and amortization				
	expense f. Other expenses (Any item	4050			
	exceeding 10% of the total	4250	19868	4080	19868
	expenses relating to continuing		17000	1000	17000
	operations to be shown				
	separately)				
	separately)				
	Total Expenses				
3	Profit (+)/ Loss (-) from	-4250	-19868	-4080	-19868
	Operations before Other Income,				
	Finance Costs and Exceptional				
	Items (1-2)				
1	Other Income	0	3420	0	3420
5	Profit (+)/ Loss (-) from Ordinary	-4250	-16488	-4080	-16448
	Activities after Finance Costs but				
	before Exceptional Costs (3+4)				
5	Finance Costs				
7	Profit (+)/ Loss (-) from Ordinary	-4250	-16488	-4080	-16448
	Activities after Finance Costs but				
	before Exceptional Items (5+6)				
3	Exceptional items				
)	Profit (+)/ Loss (-) from Ordinary	-4250	-16488	-4080	-16448
	Activities before tax (7+8)				
10	Tax expense				
1	Net Profit (+)/ Loss (-) from	-4250	-16488	-4080	-16448
	Ordinary Activities after tax (9-10)				
2	Extraordinary Item (net of tax				
_	expense RsLakhs)				
13	Net Profit(+)/ Loss(-) for the period (11-12)	-4250	-16488	-4080	-16448
14	Share of Profit (+)/ Loss (-) of	0	0	0	0
14	Associates*	Ü	<u>v</u>	·	
5	Minority Interest *	0	0	0	0
6	Net Profit / Loss after taxes,	0	0	0	0
	minority interest and share of			main	

	Profit / (Loss) of associates (13+14+15)				
17	Paid-up Equity Share capital (Face Value of the share shall be indicated)	246050	246050	246050	246050
18	Reserve excluding Revaluation Reserves as per Balance Sheet of previous accounting year	0	0	0	0
19.i	Earnings per share (before extraordinary items) (Of RS/- each) (not Annualised): (a) Basic (b) Diluted	-0.02	-0.07	-0.01	-0.07
19.ii	Earnings per share (after extraordinary items) (Of RS/- each) (not Annualised): (c) Basic Diluted	-0.02	-0.07	-0.01	-0.07

#### Notes:

- 1. The above unaudited Financial Results were approved by the Board of Directors at its meeting held on 16.08.2016-.
- 2. Company has only one segment & hence no separate segment result has been given.
- 3. The Auditors of the Company have conducted a Limited Review of the above results and have taken the same on record at their meeting held on 16.08.2016

PART II: STATEMENT OF STANDALONE UNAUDITED RESULTS FOR THE QUARTER ENDED 30.06.2016

Sl. No.	Particulars	Quarter Ended 30.06.2016	Quarter Ended 30.06.2015
		Unaudited	Unaudited
1,	Total Income from Operations	0	0
2.	Net Profit from ordinary activities after Tax	0	0
3.	Net Profit for the period after Tax (after Extraordinary Items)	0	0
4.	Paid-up equity share capital (Face value Rs. 10/- per equity share)	2,46,050	2,46,050
5.	Reserves excluding revaluation reserves as per Balance Sheet of previous accounting year		
6.	Basic & Diluted earnings per share before extraordinary items (not annualized) (Rs.)	-0.02	-0.01
7.	Basic & Diluted earnings per share after extraordinary items (not annualized) (Rs.)	-0.02	-0.01

### Notes:

The above is an extract of the detailed format of Quarterly Financial Results filed with the Stock Exchange i.e., The Calcutta Stock Exchange Limited under Regulation 33 of the Securities and Exchange Board of India (Listing and Other Disclosure Requirements) Regulations, 2015. The full format of the quarterly financial results is available on the Company's website i.e <a href="https://www.ssrl.in">www.ssrl.in</a>

